

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

"Light Activated Tooth Whitening Composition and Method of Using Same"

the specification of which
(check one)

is attached hereto.

was filed on January 19, 1999 as

Application Serial No. 09/234,038

and was amended on _____ (if applicable)

was described and claimed in PCT International Application No. PCT/_____ filed on _____ and as amended on _____ under PCT Article 19. (if applicable),

(the undersigned hereby authorizes its attorney to amend this document to insert the filing date and application serial number when they become know.)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge the duty to disclose information of which I am aware which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code Section 119(a)-(d) or Section 365 of any foreign application(s) for patent, inventor's certificate, or any PCT international application(s) which designated at least one country other than the United States of America, identified below and have also identified below, any foreign application(s) for patent, or inventor's certificate, or any PCT international application designating at least one country other than the United States of America having a filing date before that of the application(s) on which priority is claimed:

Declaration and Power of Attorney

Applicant: R.E. Montgomery and S.A. Nathoo

Serial No.: 12080-1

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And I hereby appoint

David A. Kalow, Reg. No. 29,397; Milton Springut,
Reg. No. 27,721; John J. Santalone, Reg. No. 32,794;
J. David Ellett, Jr., Reg. No. 27,875, and Franklin S. Abrams,
Reg. No. P43,457,

each of them of KALOW SPRINGUT & BRESSLER LLP, 488 Madison Avenue, 19th floor, New York, NY 10022, my attorneys, each with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, to transact all business in the Patent and Trademark Office connected therewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Please address all communications, and direct all telephone calls, regarding this application to

Milton Springut, Esq.

KALOW SPRINGUT & BRESSLER LLP

488 Madison Avenue, 19th floor

New York, NY 10022,

(212) 813-1600

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Robert Eric Montgomery

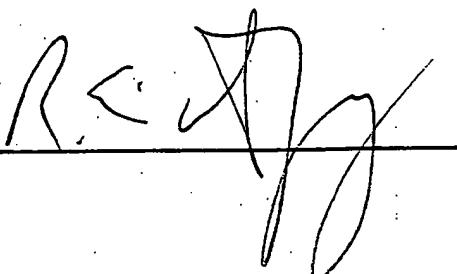
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Date of signature 4-19-99

Inventor's signature



Declaration and Power of Attorney

Applicant: R.E. Montgomery and S.A. Nathoo

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Full name of second inventor: Salim A. Nathoo

Citizenship: United States of America

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Date of signature Apr. 19 1999

Inventor's signature

S-1: A. N. H. W.

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